

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF MAQUOKETA, IOWA
DUE: December 1, 2014

16204900700000
City of Maquoketa
201 E. Pleasant Street
Maquoketa, IA 52060

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,302,969		2,302,969	2,277,529
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,302,969		2,302,969	2,277,529
Delinquent property taxes	0		0	0
TIF revenues	1,237,606		1,237,606	1,247,011
Other city taxes	729,200	68,901	798,101	760,554
Licenses and permits	15,809	0	15,809	12,365
Use of money and property	240,768	4,810	245,578	295,124
Intergovernmental	1,241,118	0	1,241,118	1,590,518
Charges for fees and service	746,092	2,120,302	2,866,394	2,019,605
Special assessments	0	0	0	0
Miscellaneous	342,385	7,601	349,986	1,423,136
Other financing sources	4,254,689	446,493	4,701,182	6,959,554
Total revenues and other sources	11,110,636	2,648,107	13,758,743	16,585,396
Expenditures and Other Financing Uses				
Public safety	1,520,849	0	1,520,849	1,460,697
Public works	1,492,354	0	1,492,354	1,808,038
Health and social services	0	0	0	0
Culture and recreation	1,326,507	0	1,326,507	2,237,490
Community and economic development	1,206,863	0	1,206,863	387,913
General government	549,203	0	549,203	540,731
Debt service	3,659,946	0	3,659,946	4,650,130
Capital projects	355,740	0	355,740	422,376
Total governmental activities expenditures	10,111,462	0	10,111,462	11,507,375
Business type activities	0	1,944,258	1,944,258	2,344,175
Total ALL expenditures	10,111,462	1,944,258	12,055,720	13,851,550
Other financing uses, including transfers out	3,721,061	568,606	4,289,667	6,535,350
Total ALL expenditures/And other financing uses	13,832,523	2,512,864	16,345,387	20,386,900
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,721,887	135,243	-2,586,644	-3,801,504
Beginning fund balance July 1, 2013	8,504,572	1,754,257	10,258,829	8,656,677
Ending fund balance June 30, 2014	5,782,685	1,889,500	7,672,185	4,855,173
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 94,092 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 1,263,000	Other long-term debt	\$ 285,788	
Revenue debt	\$ 3,825,542	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 14,953,300	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11-26-14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Brian Wagner		563	652-2484	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/20/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF MAQUOKETA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,526,547	626,737		149,685	0	0	2,302,969			2,302,969	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,526,547	626,737		149,685	0	0	2,302,969		T01	2,302,969	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,526,547	626,737		149,685	0	0	2,302,969			2,302,969	6
7	TIF revenues			1,237,606				1,237,606		T01	1,237,606	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	218,406	0	0	0	0	0	218,406	0	T15	218,406	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	73,447	0	0	0	0	0	73,447	0	T19	73,447	13
14	Other local option taxes	437,347	0	0	0	0	0	437,347	68,901	T09	506,248	14
15	TOTAL OTHER CITY TAXES	729,200	0	0	0	0	0	729,200	68,901		798,101	15
16	Section B - LICENSES AND PERMITS	15,809	0	0	0	0	0	15,809	0	T29	15,809	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,899	169,857	6,491	0	2,032	0	180,279	4,810	U20	185,089	18
19	Rents and royalties	60,289	0	0	0	0	0	60,289	0	U40	60,289	19
20	Other miscellaneous use of money and property	200	0	0	0	0	0	200	0	U20	200	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	62,388	169,857	6,491	0	2,032	0	240,768	4,810		245,578	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	900	314,367	0	0	0	0	315,267	0	B89	315,267	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	900	314,367	0	0	0	0	315,267	0		315,267	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		613,228					613,228		C46	613,228	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	9,050	12,305	0	0	0	0	21,355	0	C89	21,355	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	9,050	625,533	0	0	0	0	634,583	0		634,583	60
61												61
62	Local grants and reimbursements											62
63	County contributions	208,264	0	0	0	0	0	208,264	0		208,264	63
64	Library service	0	17,042	0	0	0	0	17,042	0	D89	17,042	64
65	Township contributions	65,962	0	0	0	0	0	65,962	0	D89	65,962	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	274,226	17,042	0	0	0	0	291,268	0		291,268	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	284,176	956,942	0	0	0	0	1,241,118	0		1,241,118	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	695,049	A91	695,049	73
74	Sewer	0	0	0	0	0	0	0	1,035,412	A8Ø	1,035,412	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	17,751	0	0	0	0	0	17,751	0	A93	17,751	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	100,300	0	0	0	0	0	100,300	0	A81	100,300	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	437,993	0	0	0	0	0	437,993	0	A61	437,993	100
101	Animal control charges		0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Fuel sales, miscellaneous charges and Internal Service Fund	190,048	0	0	0	0	0	190,048	389,841		579,889	103
104	TOTAL CHARGES FOR SERVICE	746,092	0	0	0	0	0	746,092	2,120,302		2,866,394	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	308,913	1,428	0	0	0	0	310,341	0	U99	310,341	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	6,958	8,116	0	0	0	0	15,074	0	U30	15,074	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Other Revenues	12,032	4,938	0	0	0	0	16,970	7,601		24,571	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	327,903	14,482	0	0	0	0	342,385	7,601		349,986	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,692,115	1,768,018	1,244,097	149,685	2,032	0	6,855,947	2,201,614		9,057,561	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	22,433	0	0	0	0	0	22,433	0	NR	22,433	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	389,082	NR	389,082	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	327,523	132,745		580,373	271,400	0	1,312,041	57,411		1,369,452	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	2,905,318	14,897	0	2,920,215	0		2,920,215	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	349,956	132,745	0	3,485,691	286,297	0	4,254,689	446,493		4,701,182	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,042,071	1,900,763	1,244,097	3,635,376	288,329	0	11,110,636	2,648,107		13,758,743	132
133												133
134	Beginning fund balance July 1, 2013	1,248,001	2,861,448	2,850,283	319,473	1,225,367	0	8,504,572	1,754,257		10,258,829	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	5,290,072	4,762,211	4,094,380	3,954,849	1,513,696	0	19,615,208	4,402,364		24,017,572	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,072,587	242,299	0	0	0	0	1,314,886		E62	1,314,886	2
3	Purchase of land and equipment	63,506	0	0	0	0	0	63,506		G62	63,506	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	16,888	0	0	0	0	0	16,888		E89	16,888	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	82,490	17,407	0	0	0	0	99,897		E24	99,897	13
14	Purchase of land and equipment	21,738	0	0	0	0	0	21,738		G24	21,738	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	3,934	0	0	0	0	0	3,934		E32	3,934	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,261,143	259,706	0	0	0	0	1,520,849			1,520,849	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued		CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	281,346	322,645	0	0	0	0	603,991		E44	603,991	42
43	Purchase of land and equipment	3,361	0	0	0	0	0	3,361		G44	3,361	43
44	Construction	0	420,235	0	0	0	0	420,235		F44	420,235	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	43,824	-4,960	0	0	0	0	38,864		E44	38,864	48
49	Traffic control safety — Current operation	4,920	1,795	0	0	0	0	6,715		E44	6,715	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	88,653	4,838	0	0	0	0	93,491		E44	93,491	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	102,981	4,064	0	0	0	0	107,045		E81	107,045	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	127,351	0	0	0	0	0	127,351		E01	127,351	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	90,820	481	0	0	0	0	91,301		E89	91,301	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	743,256	749,098	0	0	0	0	1,492,354			1,492,354	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	0	283,660	0	0	0	0	283,660		E52	283,660	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	91,975	6,185	0	0	0	0	98,160		E61	98,160	127
128	Purchase of land and equipment	280,702	0	0	0	0	0	280,702		G61	280,702	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	603,244	0	0	0	0	0	603,244		E61	603,244	135
136	Other culture and recreation	46,034	14,707	0	0	0	0	60,741		E61	60,741	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,021,955	304,552	0	0	0	0	1,326,507			1,326,507	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	106,723	44,213	0	0	0	0	150,936		E89	150,936	143
144	Purchase of land and equipment	58,180	0	0	0	0	0	58,180		G89	58,180	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	997,747	0	0	0	997,747		E89	997,747	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	164,903	44,213	997,747	0	0	0	1,206,863			1,206,863	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	0	0	0	0	0	0	0		E29	0	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	485,388	63,815	0	0	0	0	549,203		E23	549,203	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	485,388	63,815	0	0	0	0	549,203			549,203	176
177	Section G — DEBT SERVICE	0	0	0	3,658,714	1,232	0	3,659,946			3,659,946	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,658,714	1,232	0	3,659,946			3,659,946	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	General	0	0	0	0	355,448	0	355,448			355,448	184
185	Industrial Park	0	0	0	0	292	0	292			292	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	355,740	0	355,740			355,740	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	355,740	0	355,740			355,740	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,676,645	1,421,384	997,747	3,658,714	356,972	0	10,111,462			10,111,462	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								758,513	E91	758,513	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							704,569		E80	704,569	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							3,112		E80	3,112	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MAQUOKETA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								114,540		114,540	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Employee Health								363,524		363,524	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,944,258		1,944,258	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,676,645	1,421,384	997,747	3,658,714	356,972	0	10,111,462	1,944,258		12,055,720	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	364,201	348,095		0	88,550	0	800,846	568,606		1,369,452	255
256	Internal TIF loans/repayments and transfers out	0	0	2,920,215	0	0	0	2,920,215	0		2,920,215	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	364,201	348,095	2,920,215	0	88,550	0	3,721,061	568,606		4,289,667	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,040,846	1,769,479	3,917,962	3,658,714	445,522	0	13,832,523	2,512,864		16,345,387	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	2,992,732	176,418	296,135	0	0	3,465,285			3,465,285	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	1,068,174	0	1,068,174			1,068,174	266
267	Unassigned	1,249,226	0	0	0	0	0	1,249,226			1,249,226	267
268	Total Governmental	1,249,226	2,992,732	176,418	296,135	1,068,174	0	5,782,685			5,782,685	268
269	Proprietary								1,889,500		1,889,500	269
270	Total ending fund balance June 30, 2014	1,249,226	2,992,732	176,418	296,135	1,068,174	0	5,782,685	1,889,500		7,672,185	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,290,072	4,762,211	4,094,380	3,954,849	1,513,696	0	19,615,208	4,402,364		24,017,572	271
272												272

Part III	<div>INTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF MAQUOKETA</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>																																																																					
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td><td>Highways.....</td><td>L44</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td><td>All other.....</td><td>L89</td><td>\$ 0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td><td></td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td>0</td><td></td><td></td><td></td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 0</td><td></td><td></td><td></td></tr></table>											Purpose	Amount paid to other local governments		Purpose	Amount paid to State		Correction.....	M05	\$ 0	Highways.....	L44	\$ 0	Health.....	M32	0	All other.....	L89	\$ 0	Highways.....	M44	0				Transit subsidies.....	M94	0				Libraries.....	M52	0				Police protection.....	M62	0				Sewerage.....	M80	0				Sanitation.....	M81	0				All other.....	M89	\$ 0			
Purpose	Amount paid to other local governments		Purpose	Amount paid to State																																																																		
Correction.....	M05	\$ 0	Highways.....	L44	\$ 0																																																																	
Health.....	M32	0	All other.....	L89	\$ 0																																																																	
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Police protection.....	M62	0																																																																				
Sewerage.....	M80	0																																																																				
Sanitation.....	M81	0																																																																				
All other.....	M89	\$ 0																																																																				
Part IV	<div>SALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>																																																																					
										Amount - Omit cents																																																												
Total salaries and wages paid.....										Z00 \$	1,620,157																																																											
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																					
A. Long-term debt																																																																						
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year																																																														
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																																																														
1. Water utility	19U \$ 1,788,460	29U \$ 389,082	39U \$ 134,000	49U \$ 0	49U \$ 0	49U \$ 2,043,542	49U \$ 0	191 \$	53,736																																																													
2. Sewer utility	19U 1,865,000	29U 0	39U 85,000	49U 0	49U 0	49U 1,780,000	49U 0	189	33,225																																																													
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192	0																																																													
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193	0																																																													
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194	0																																																													
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189	0																																																													
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189	0																																																													
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0																																																													
9. G.O. Notes	19U 4,448,000	29U 0	39U 3,185,000	49U 1,263,000	49U 0	49U 0	49U 0	189	203,079																																																													
10. Parking Lot Bond	19U 2,000	29U 0	39U 0	49U 0	49U 0	49U 2,000	49U 0	189	0																																																													
11. Capital Lease	19U 92,461	29U 22,201	39U 41,012	49U 0	49U 0	49U 0	49U 73,650	189	3,824																																																													
12. Loan	19U 237,343	29U 0	39U 25,205	49U 0	49U 0	49U 0	49U 212,138	189	0																																																													
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0																																																													
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189	0																																																													
Total long-term debt	8,433,264	411,283	3,470,217	1,263,000	0	3,825,542	285,788	293,864																																																														
B. Short-term debt																																																																						
										Amount - Omit cents																																																												
Outstanding as of JULY 1, 2013										61V \$	0																																																											
Outstanding as of JUNE 30, 2014										64V \$	0																																																											
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																					
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY										Amount - Omit cents																																																												
Actual valuation -- January 1, 2012										\$	299,065,991																																																											
										x .05 = \$	14,953,300																																																											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																																																																					
Type of asset	Amount - Omit cents																																																																					
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)																																																															
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																																																																	
	\$	0	\$	0	94,092	7,672,185	7,766,277																																																															
REMARKS										V98																																																												